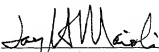


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Respectfully submitted,

COOPER & DUNHAM LLP

By: 
Jay H. Maioli
Reg. No. 27,213

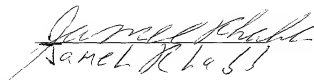
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JAY H. MAIOLI

Applicant :Kazushi Sato et al.
7217/63442

Title :APPARATUS AND METHOD FOR CONVERTING
IMAGE DATA

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